

***MONTANA***

***IFTA***

***GUIDELINES***

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### **To Qualify for IFTA:**

- You may license your vehicles through Montana IFTA if you are a Montana based interstate motor carrier; and
- You keep the operational control and records for your vehicles in Montana or can make your records available; and
- Some travel is accrued by your qualified motor vehicles on Montana's highways.

In place of licensing under IFTA, a carrier may elect to operate on a trip permit.

**NOTE: TRIP PERMITTING THROUGH STATES IS THE ONLY ALTERNATIVE TO LICENSING UNDER IFTA AND CAN BE COSTLY.**

### **Qualified Motor Vehicle**

The vehicle described below needs to either belong to IFTA or will have to trip permit through Montana.

A motor vehicle used, designed or maintained for the transportation of persons or property and:

1. Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
2. Have three or more axles regardless of weight; or
3. Is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight.

For IFTA purposes, a qualified motor vehicle does not include recreational vehicles or special mobile equipment (SM plated vehicles/equipment).

This manual will further explain your responsibilities as a participant of IFTA. If you have any questions about IFTA after reading this manual, please call the **Motor Carrier Services Division** at (406) 444-6130.

### **Application for License**

To receive your IFTA license and decals, call or write the MCS Division for an application. Complete the application form and send or deliver to:

**Department of Transportation  
Motor Carrier Services Division  
P.O. Box 4639  
Helena MT 59604-4639  
Phone: (406) 444-6130 Fax: (406) 444-0800**

The application asks general information about you and your interstate operation. The application must include \$2.00 for each set of decals. **PAYMENT MUST BE RECEIVED BEFORE YOUR APPLICATION WILL BE PROCESSED.** A sample application has been included on page **Error! Bookmark not defined..** A new IFTA license will not be issued if an applicant has been suspended by another jurisdiction.

## **Instructions for Completing IFTA Application**

**USDOT number** contact (202) 366-9805 or visit <http://safer.fmcsa.dot.gov.com>

1. **Registrant name:** Name of owner for business as listed on your IRP application.  
**and/or Trade name:** Name in which you are doing business, if different than your registrant name. This should be the same as the DBA name on your IRP application.
  - 2-4. **Mailing Address:** This must be your complete mailing address. All forms, licenses and correspondence will be sent to this address.
  - 5-7. **Location Address:** Fill in this address only if your physical address is different than your mailing address.
  8. **Business Federal ID Number:** Enter your federal identification number. If the business is a sole proprietorship with no employees and is not required to have a federal ID number, the owner's Social Security Number must be entered.
- NOTE: When changing FEIN numbers and ownership a new license is required. This is the carrier's responsibility to notify the department.**
9. **Business Phone Number:** Telephone number of the person that can be reached concerning information about your license and reports.
  10. **Major Source of Business Income:** Indicate main business activity.
  11. **"X" Type of Organization:** Indicate which type of ownership best describes your business.
  - 12-13. **Identify Owner, Partners or Corporate Officers:** Identify owner if individual ownership, Partners if a partnership, or officers if a corporation. Include social security number(s), name, address, and telephone number of each person listed.
  14. **Do You Maintain Bulk Storage in Montana:** Indicate whether or not you have tax-free bulk fuel storage available to you in Montana.
  15. **Other States Where Bulk Fuel is Maintained:** List all states where you have tax-free bulk fuel storage.
  16. **The Jurisdictions in Which You Operate:** Mark an "X" next to each jurisdiction in which you intend to operate your vehicle(s). Mark the ALL block if you will be operating in all the jurisdictions listed.
  17. **Number of Vehicles Requiring IFTA Decals:** Indicate number of IFTA qualified vehicles requiring decals. You will be sent 2 decals per vehicle. Payment of \$2.00 per set of decals must accompany your application.

- 18. Select One of the Following That Best Reflects Your Principal Usage of Diesel Fuel in Montana:** Check the box that best describes your principal use of diesel fuel.
- 19. List the Number of Each Type of Equipment in Which You Use Diesel Fuel in Montana:** Indicate the number of each type of diesel-powered vehicle that you have on the list.

**AUTHORIZED SIGNATURE AND DATE MUST BE COMPLETED IN ORDER TO PROCESS THE APPLICATION.**

### **License Renewal**

An application for renewal will be mailed by mid-November prior to the next license year. Carriers who have not been revoked or canceled, have filed all tax returns, and paid all motor fuels use taxes, penalties, and interest due will receive a renewal application.

Make any necessary corrections, sign and date the renewal application. Return it with the \$2.00 per set of decals. Return your renewal and your check, money order, VISA or MasterCard information made payable to State of Montana, to:

**Motor Carrier Services  
P.O. Box 4639  
Helena, MT 59604-4639**

### **Lessors/Lessees**

A lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees may be deemed to be the licensee, and such lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.

### **Short-Term Leases**

For motor vehicle leases of 29 days or less, the lessor is responsible for reporting fuel use/ miles or kilometers. In the case of a carrier using independent contractors under long-term leases (30 days or more), the lessor and lessee will be given the option of designating which party will report and pay fuel use tax. If the lessee (carrier) assumes responsibility for reporting and paying motor fuel taxes, the base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessee, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor.

### **IFTA License**

You will be issued a single IFTA license (cab card) for your fleet of vehicles. The license is valid from January 1 through December 31. Make photocopies of the original license and place a copy in each of your vehicles. Keep the original license in a safe place. Use the original to make additional copies when adding a vehicle to your fleet during the licensing year. See the sample IFTA license on page 18.

## **IFTA Identification Decal**

If you are registered under the IRP, Motor Carrier Services will only issue decals for the number of registered vehicles you have in your fleet. You will not receive extra decals. Each licensee is issued two decals for each qualified vehicle in the fleet. An identification decal **must** be placed on the lower rear exterior portion of the cab's passenger side, or in the case of buses, it may be located in the same position on the driver's side. The second decal must be placed on the opposite side of the vehicle in a similar position. Failure to place the identification decals in the required locations and carry a copy of the license may subject the vehicle operator to the purchase of a fuel trip permit and/or a citation.

## **Temporary IFTA License**

A temporary license, **in lieu of the decals only**, can be issued while waiting for the decals provided you have an **established account** in good standing.

## **Display of Renewal Credentials**

Carriers renewing credentials may operate with the new IFTA decals and license starting on or after December 1. The carrier must carry a copy of the prior year's license in the vehicle until December 31.

## **Grace Period**

All IFTA carriers will be allowed a grace period to the last day of February to display the current year license and decals providing they have and display valid credentials for the previous year.

## **Requesting Additional Decals**

Requests for additional decals must be in writing, **payment** must be received before MCS will process your application. The best way to request additional decals is to take a photocopy of your IFTA license and write your request on the bottom of the copy. Send the copy with your payment of \$2.00 per set of decals. Or see the form on page 27.

## **Tax Reporting/Refunds & Credits**

### **Quarterly Reporting**

The report forms and tax rate bulletins will be mailed to each licensee during the last week of the current quarter (for example, during the last week of March the report will be mailed for the first quarter. The completed report must be returned with a postmark no later than 4/30). All tax rates shown on the bulletin will be the current jurisdiction tax rates. Pay all taxes due to all member jurisdictions with one check, made payable to the Montana State Treasurer, and include the check with the quarterly report. The reporting quarters are: First Quarter - January, February, March; Second Quarter - April, May, June; Third Quarter - July, August, September; and, Fourth Quarter - October, November, December.



## **Report Forms**

Reports must be post marked by the last day of the month immediately following the close of the quarter for which the report is due. Every licensee **must** submit a tax report, **even if no operations occurred for the quarter. Failure to receive the authorized report form does not relieve the licensee from the obligation of submitting a report.** The licensee may submit a written report setting forth all information required, which will be accepted in lieu of a report on the prescribed form. (A sample of the form can be found on page **Error! Bookmark not defined..**)

## **General Instructions**

### **File the Return and Tax payment in U.S. Funds.**

Each IFTA licensee shall file an IFTA motor fuel tax return (form MF92) with **MDT Accounting Services Bureau** on or before the last day of April, July, October and January following the calendar quarters ending March, June, September and December. The United States Postal Service postmark on the mailing envelope will be accepted as the day of filing or receipt of the tax return.

### **Each return or a copy of a return must have an original signature.**

**Lines 1, 2 and 3:** These three lines are for different fuel types. Enter fuel type data on the appropriate line: Line 1 Diesel; Line 2 Propane, Ethanol blended gasoline and Natural Gas; Line 3 Gasoline. Complete Lines 2 and 3 only if you had operations using these fuels in another IFTA state which taxes that type of fuel. This information is indicated on the tax rate table that is enclosed with the quarterly report form.

**Column I:** Enter the total miles traveled by fuel type for all vehicles that are over 26,000 pounds gross vehicle weight and are licensed under IFTA.

**Column II:** Enter total gallons of fuel placed in IFTA vehicles.

**Column III:** Divide column I by Column II (round to 2 decimal places 0.00) and enter the answer.

**Line 4:** **Important** -- If you did not travel during this quarter, write **None** in column d.

**Line 5:** **Fuel Tax Computation.** Use a separate line for each fuel type for each IFTA member jurisdiction. **Important:** Use the correct tax rate and average miles per gallon for the fuel type being reported. **Surcharges** are to be computed on the taxable gallons (column f). Use the line directly under the tax computation for all jurisdictions to calculate a surcharge.

**Column a:** Enter jurisdiction abbreviation. MT is entered on the first line. See tax rate table for other jurisdiction abbreviations.

**Column b:** Enter type of fuel (D = Diesel, G = Gasoline, P = Propane, GH = Ethanol blended gasoline, and NG = Natural Gas).

**Column c:** Enter the tax rate for the fuel type.

**Column d:** Enter the total miles traveled in the jurisdiction.

**Column e:** Enter the taxable miles traveled in the jurisdiction

**NOTE:** This entry will be the same as column d unless there is off highway mileage (private or Forest Service property) or fuel tax trip permits were purchased in the jurisdiction. If fuel tax trip permits were purchased, mileage during the valid period of the permit can be deducted from the mileage for this column.

**Column f:** Divide column e by the average miles per gallon from column III, line 1, 2 or 3 of the return.

**Column g:** Enter gallons purchased during this reporting period on which fuel taxes have been paid. **Exclude** gallons purchased while operating under fuel tax trip permits. Invoices from the vendor must support purchases. Retain these for your records.

**Column h:** Subtract column g from column f and enter tax due. If column g is larger than f, enter **figure in brackets**, e.g. (2,180).

**Column i:** Multiply column h by the fuel tax rate in column c. If the amount is for credit due, enter **figure in brackets**, e.g. (56.80).

**Column j:** If column i is greater than zero and the return is being filed late, enter the interest due by multiplying column i by 1% per month or fraction thereof.

**Column k:** Add column i to column j.

**Line 6** If a return is late, enter ten percent (10%) of the total of column i or \$50.00, whichever is greater. Penalty is due for all late returns, even if the return shows a credit or no miles traveled.

**Line 7:** **Enter** account balance from previous reporting period. If your previous return has a credit balance and you requested a **refund**, do not list this amount on line 7.

**Line 8:** Add 6 and 7 to the total line in Column k.

**Credit or Refund.** Before a refund or credit can be allowed a listing of all states tax paid fuel purchased must be submitted on the MF92CR along with a written request.

**Cancel IFTA License Box.** Place an 'X' in this box to request cancellation of your IFTA License. Attach your license to the return with a written statement giving last date of operations and attesting that all Montana IFTA decals were removed from power units.

**Sign and Date the Report.** Returns with original signatures will be considered properly filed. Submit original return and keep a copy for your records.

**For Assistance:** Contact (406) 444-7664 or by email at [mdtftat@mt.gov](mailto:mdtftat@mt.gov).

**Records.** Licensee shall maintain records to substantiate information reported on the quarterly tax return for a period of four years from the date of filing.

### **No Operations**

Tax returns are required even if no operations were conducted or no taxable fuel was used during the reporting period. Failure to file will result in a penalty.

### **Amended Returns (Penalties and Interest)**

The amendment of a tax return, reporting no miles traveled, to a return reporting miles traveled are considered an incorrectly filed return. The penalty for amending a return that originally reported no miles traveled is:

A minimum penalty of \$50.00 or 10% of the total amended tax liability, whichever is greater.

Interest on all amended taxes due **EACH JURISDICTION**. The interest rate is 1% per month, a full month of interest is charged for each month or part of a month your report is late.

For good cause the Department may waive a penalty for amending a no activity return once every three years upon written request.

This penalty does not apply to original returns that report miles and are subsequently amended. Interest will be assessed on all taxes due each jurisdiction.

### **Filing Extensions**

For good cause, the Department may grant a taxpayer, once every three years, a reasonable extension of time for filing, but not to exceed 30 days.

### **Internet Filing**

Contact Fiscal Operations Bureau: (406) 444-7664 or fax (406) 444-5411 or by email at [mdtftat@mt.gov](mailto:mdtftat@mt.gov).

Advantages: available 24 hours – 7 days a week; view your account; current tax rates on internet form; ability to verify return filed; and less chance for error since the system computes taxes and surcharges.

## Electronic Payments through ACH Credit

### **Montana Department of Transportation Electronic Payments through ACH Credit**

International Fuel Tax Agreement (IFTA) tax payments can be made to the Montana Department of Transportation (MDT) by a taxpayer initiating an ACH credit through their bank. The credit transaction needs to include the following information:

#### **CCD+**

##### *Receiving Depository Financial Institution (RDFI):*

Depository:

Routing Number:

Account Number:

Description: **MDT IFTA Tax Payment**

##### *Addenda Information:*

Addenda type code:	<b>TXP</b>	
TXP01	MT IFTA License Number:	____ (6 Digits)
TXP02	Tax Payment Type:	<b>059</b>
TXP03	Tax Period End Date:	yymmdd
TXP04	Payment Type:	<b>T</b> <b>Tax</b>
TXP05	Tax Amount:	\$\$\$\$\$\$\$cc
TXP06	Payment Type:	<b>I</b> <b>Interest</b>
TXP07	Interest Amount:	\$\$\$\$\$\$\$cc
TXP08	Payment Type:	<b>P</b> <b>Penalty</b>
TXP09	Penalty Amount:	\$\$\$\$\$\$\$cc

Contact Fiscal Operations Bureau: (406) 444-7272 or by email at [mdtiftatax@mt.gov](mailto:mdtiftatax@mt.gov).

### **Late Reporting (Penalties and Interest)**

IFTA assesses penalties for failure to file a report or filing a report after the due date.

You will pay:

A minimum penalty of \$50.00 or 10% of your total tax liability, whichever is greater; and interest on all late taxes due EACH JURISDICTION. The interest rate is 1% per month. IFTA charges a full month of interest for each month or **part of a month** your report is late.

Filing on time means your correctly addressed report is **postmarked** prior to or on the last day of the month immediately following the close of the quarter for which the report is due. If a report is hand delivered, it **must** be received by the due date. If the due date is a Saturday, Sunday or a legal holiday, the next business day is the final filing date.

## **Bond requirement**

International Fuel Tax Agreement (IFTA) licensees, or others as determined by the Department, will be required to post a bond in the amount of \$500, in the event of non-compliance with the filing of a fuel tax return(s) and payment of fuel tax liability. The bond can be a surety, a certificate of deposit or cash.

Non-compliance that triggers the requirement for a licensee to post a bond is as follows:

- (a) three late quarterly filings in a three-year period;
- (b) non-payment of the tax liability of an IFTA quarterly tax return two or more times in a four-quarter period; or
- (c) the license was previously revoked, but has been reinstated.

The dollar amount of the bond will be increased by \$500 for each additional non-compliance infraction.

The requirement for a bond will be removed and the bond released after three years if there has been timely compliance for those three years.

There are four types of bond options:

**Surety Bond** – a form is mailed to you by the MDT for a surety bond. This form needs to be filled out by the insurance company of your choice.

**Certificate of Deposit (CD)** – this type of bond is issued through your bank. The CD must be filled out with your “company name”, with the word “**or**” the “Montana Department of Transportation”. **Example:** John Doe or Montana Department of Transportation  
The original is to be sent to the Department of Transportation. Interest is earned and belongs to the taxpayer.

**Cash** – this is the amount of the bond required by check, money order, cashier's check or by currency. This bond does not earn interest while with the Department.

**Credit Card** – the department accepts bond payment by Mastercard or Visa. No debit cards

## **Measurements**

Montana filers **must** report fuel and distance traveled in U.S. measurements. Convert fuel and distance by using the table below. Round your totals to the whole gallon or mile.

Convert:

- One liter to .2642 Gallons
- One Kilometer to .62137 Miles

## **Montana Tax Exempt Miles**

Montana exempts fuel from use tax when your vehicle(s):

- Operate under a fuel trip permit;
- Operate on private property and/or Forest Service development roads.
- See distance records requirements on pg 12

Include fuel trip permit, private property miles and fuel when calculating your fleet average miles per gallon (MPG). Also include trip permit and private property miles when reporting total miles for each IFTA Jurisdiction (tax report column d). Deduct exempt miles from the total miles for each jurisdiction to obtain your taxable miles (tax report column e). Taxable miles are miles used to calculate your taxable gallons.

### **PTO Fuel Usage**

Montana exempts fuel from some tax for PTO usage. Please contact **The Montana Department of Transportation** at (406) 444-7278 or by email at [mdtftat@mt.gov](mailto:mdtftat@mt.gov) for correct forms to receive a refund.

### **Taxes Due/Refunds/Credits**

When completing your tax report, apply any overpayment in one jurisdiction to the taxes owed in another jurisdiction. If your taxes owed are more than your credit for tax paid fuel, send one check for the net tax owed. If your credit for tax paid fuel is more than your taxes owed; send no money. Your credit balance will be applied to taxes owed. To request a refund of your credit balance (if more than \$5.00), send a written request with a listing of the tax paid fuel purchases, which created the credit. You will be refunded within 90 days of a properly filed request. Send request by email to [mdtftat@mt.gov](mailto:mdtftat@mt.gov) or by mail to:

**Montana Department of Transportation  
Administration Division  
P.O. Box 5895  
Helena, MT 59604-5895**

### **Failure to File/Revocations/Cancellations**

#### **Failure to File**

If you do not file a tax report when due, your tax liability for each jurisdiction will be estimated. A review of your account will determine the amount of taxes due. This information includes your filing history or the history of other filers with operations similar to your own. The assessment includes penalty and interest. It is your responsibility to prove the assessment is not correct.

#### **No Operations**

If a "No Operations" is filed and it is determined through late filings or an audit, the licensee will be penalized and responsible for all unpaid taxes, interest on those taxes, and possible revocation of the licensee's IFTA license.

#### **Revocation**

If a tax delinquency has not been satisfied or the licensee has not filed a written appeal within thirty days from the notification, an "intent to revoke" letter will be sent by mail advising of the intent to revoke the fuel tax license. Non-compliance with the record-keeping requirements outlined below may also be cause for revocation of the license. If revoked, see bonding requirements on pg 9.

## **Reinstatement**

To reinstate your **revoked** fuel license you **must** satisfy the requirements leading to your revocation:

- All taxes paid-in-full;
- All reports filed;
- All records requested **must** be received;
- See Bond requirement (pg 9);
- and \$100 reinstatement fee (below)

## **Reinstatement Fee**

IFTA licensees will be required to pay a reinstatement fee of \$100.00 to obtain a new license if the licensee had their license or permit revoked by the Department.

## **Cancellation**

You may cancel your IFTA account if you are no longer operating a qualified motor vehicle or travel through two or more IFTA jurisdictions. To request the cancellation of your fuel license, place an "X" in the box on the lower left hand corner of your IFTA tax report. Attach your license to the report with a written statement giving the last date of operations and attesting that all Montana IFTA decals were removed from the power units.

## **Record Keeping Requirements**

### **Preservation of Records**

The licensee is required to preserve the records upon which the quarterly tax return is based for four years from the return due date or filing date, whichever is later, plus any time period included as a result of waivers or jeopardy assessments. Failure to provide records demanded for audit purposes extends the four years record retention requirement until the records are provided. Records may be kept on microfilm, microfiche, or other computerized or condensed record storage system acceptable to the base jurisdiction.

### **Availability of Records**

Records shall be made available upon request by any member jurisdiction and shall be available for audit during normal business hours. If records to be audited are located outside of the base jurisdiction, and the base jurisdiction must send auditors to the place records are kept, the licensee may be required to reimburse the base jurisdiction for reasonable per diem and travel expenses of its auditors as authorized by law.

## **Non-Compliance**

Failure to maintain records upon which the licensee's true liability may be determined or to make records available upon proper request may result in an assessment as stated in IFTA Articles of Agreement Section R1200. Non-compliance with any record-keeping requirement may be cause for revocation of the license. The base jurisdiction may defer licensee revocation if the licensee shows evidence of compliance for future operations.

## **Distance Records**

An acceptable distance accounting system is necessary to substantiate the information reported on the quarterly tax return. A licensee's system, at a minimum, must include:

- Distance data on each individual vehicle for each trip and be recapped in monthly fleet summaries;
- Recap distance traveled for each vehicle for each jurisdiction in which the vehicle operated;
- Document distance traveled for taxable and non-taxable use.

Vehicle distance information is usually recorded on "TRIP REPORTS". All trip reports should include:

- Licensee's name;
- Vehicle fleet number;
- Vehicle identification number or unit number
- Date of trip (starting and ending);
- Trip origin and destination;
- Routes of travel;
- Beginning and ending odometer or hubodometer readings;
- Total trip miles/kilometers;
- Distance by jurisdiction; and
- Nontaxable trip miles.

## **Fuel Records**

The licensee must maintain complete records of all motor fuel purchased, received, and used in the conduct of its business. Separate totals must be compiled for each motor fuel type. Included fuel types are:

- Gasoline;
- Diesel;
- Ethanol blended gasoline;
- Propane;
- Compressed Natural Gas; and
- Blended Fuels.

Retail and bulk fuel purchases are to be accounted for separately. The fuel records shall contain, but not be limited to:

- Date of each receipt of fuel;
- Name and address of the seller where the fuel was purchased or received;
- Type of fuel, number of gallons/liters received;
- The vehicle or equipment into which the fuel was placed; and
- Price per gallons/liters, or total amount of sale



## **Tax Paid Retail Purchases**

Retail purchases must be supported by a receipt or invoice, credit card receipt, automated vendor generated invoice or transaction listing, or microfilm/microfiche of the receipt or invoice.

Receipts that have been altered or indicate erasures will not be accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid.

Receipts for retail fuel purchases must identify the vehicle by the plate or unit number or other licensee identifier, as distance traveled and fuel consumption may be reported only for vehicles identified as part of the licensee's operation.

An acceptable receipt or invoice must include, but shall not be limited to, the following:

- Date of purchase;
- Seller's name and address;
- Number of gallons or liters purchased;
- Fuel type;
- Vehicle identification;
- Price per gallon or liter or total amount of sale;
- Purchaser's name (in case of lessee/lessor agreement, receipts will be accepted in either name, provided a legal connection can be made to the reporting party).

## **Tax Paid Bulk Purchases**

Bulk storage fuel is normally delivered into storage facilities maintained by the licensee, and the fuel tax may or may not be paid at the time of delivery. Copies of all delivery tickets and /or receipts must be retained by the licensee. Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid. **Bulk fuel inventory reconciliation must be maintained. For withdrawals from bulk storage, records must be maintained to distinguish fuel placed in qualified vehicles (IFTA) from other uses.**

To obtain credit for withdrawals from licensee-owned, tax paid bulk storage, the following records must be maintained:

- Date of withdrawal;
- Number of gallons/liters;
- Fuel type;
- Unit number or equipment number; and
- Purchase and inventory records to substantiate that tax was paid on all bulk purchases.

Upon application by the licensee, the base jurisdiction may waive the requirement of unit numbers for fuel withdrawn from the licensee's own bulk storage and placed in its qualified motor vehicles. The licensee must show that adequate records are maintained to distinguish fuel placed in qualified vs. non-qualified motor vehicles for all member jurisdictions.

## **Electronic Data Recording Systems**

### **Acceptable Source Documents**

On-board recording devices, satellite tracking systems or other electronic data recording systems may be used (at the option of the carrier) in lieu of or in addition to handwritten trip reports for fuel tax reporting. Other equipment monitoring devices that transmit data or may be interrogated as to vehicle location or travel may be used to supplement or verify handwritten or electronically generated trip reports. If the printed trip reports will not be retained for audit, the system must have the capability of producing the reports upon request, that verify the Individual Vehicle Distance Record. The system must be able to produce the following reports.

**Trip Reports:** An individual vehicle distance record report for each trip.

**Summary Reports For Individual Vehicles** Monthly, quarterly, and annual summaries of vehicle trips by vehicle number, showing distances by jurisdiction.

**Summary Reports For Fleets:** Monthly, quarterly, and annual trip summaries by fleet showing the number of miles/kilometers by jurisdiction.

**Exception Reports:** Exceptions that identify all edited data, omissions of required data, system failures, noncontiguous life-to-date odometer readings, travel to noncontiguous jurisdictions, and trips where the location of the beginning trip is not the location of the previous trip.

**Calibration Reports:** Report(s) that indicate when the on-board recording device was last calibrated and the calibration method used.

### **Minimum Device Requirements**

**Certification of Testing:** The carrier must obtain a certificate from the manufacturer certifying that the design of the on-board recording device has been sufficiently tested to meet the requirements of IFTA reporting.

**Security:** The on-board recording device and associated support systems must be tamperproof, and must not permit altering of the information collected. Editing the original information collected will be permitted. All editing must be identified, and both the edited and original data must be recorded and retained.

**Function Warning:** The on-board recording device shall warn the driver visually and/or audibly the device has ceased to function.

**Time and Date Stamping:** The device must time and date stamp all data recorded.

**Memory Full Warning:** The device must not allow data to be overwritten before the data has been extracted. The device must warn the driver visually or audibly the device's memory is full and can no longer record data.

**Odometer Update:** The device must automatically update a life-to-date odometer when the vehicle is placed in motion or the operator must enter the current vehicle odometer reading when the on-board recording device is connected to the vehicle.

**Confirmation of Data Entered:** The device must provide a method for the driver to confirm that the entered data is correct. Such as a visual display of the data entered.

### **Carrier Responsibilities**

**Recalibration:** It is the carrier's responsibility to recalibrate the on-board recording device when any modifications are made that will affect the accuracy of the on-board recording device. The calibrations must be made in accordance with the manufacturer's specifications. A record of recalibration must be retained for the audit retention period.

**Data Backup:** It is the carrier's responsibility to maintain a second copy of the electronic files either electronically or on paper for the audit retention period.

**Training of Drivers:** It is the carrier's responsibility to assure its drivers are trained in the use of the computer system.

**Compliance:** It is the carrier's responsibility to assure the entire record keeping system meets the requirements of IFTA. The carrier should contact the IFTA audit section for verification of audit compliance prior to implementation.

### **Over-The-Road (OTR) Purchase Receipts**

OTR purchases **must** be supported by a sales receipt or invoice, a credit card receipt, or a microfilm/microfiche copy of the receipt/invoice from the supplier. Such invoices or receipts **must identify the vehicle by unit, VIN or plate number**. The IFTA licensee reports only mileage and fuel consumption for qualified motor vehicles. Under no circumstances will altered receipts or those that disclose erasures be accepted for tax-paid credit. (Altered or erased receipts presented to support tax paid purchases will not be accepted.)

### **Monthly Summaries**

Summarize your trip reports each month into a single fleet report. Summarize both fleet distances and fuel receipts for each jurisdiction. Receipts and invoices for each qualified motor vehicle **must** support your summary.

### **Audits**

Every IFTA license holder is subject to audit. If your operation is chosen for an audit, you will be contacted in writing. Under normal circumstance you will receive at least 30 days notice. Every effort will be made to schedule the audit at a mutually convenient time. If your records are not in compliance with IFTA regulations one or more of the following actions may be taken:

Fuel consumption may be estimated on prior experience of the licensee or by comparing to similar operations;

A standard of 4.0 miles per gallon will be used. (See page 15 Carrier responsibilities.) All claims for tax paid fuel without supporting documentation will be disallowed (See page 12, fuel records). **The burden of proof lies on the licensee.**

Any questions pertaining to an audit or record keeping should be directed to:

**The Internal Audit Unit  
Montana Department of Transportation,  
P.O. Box 201001,  
Helena MT 59620-1001  
(406) 444-9207**

Upon completion of the audit, the findings will be reported in writing to the licensee and any member jurisdiction in which miles were traveled. Montana will collect any tax, penalty and interest owed for all member jurisdictions. If it is determined that the licensee's operational records are not located in Montana, and it becomes necessary for the Department's auditors to travel to where such records are maintained, the Department may require a licensee to pay reasonable per diem and travel expenses incurred by the auditor(s) in the performance of the audit.

### **Appeals - Motor Fuel Dispute Resolution Process**

You may appeal any action or audit finding by completing a written appeal for a departmental review or hearing. Your request **must** be received within 30 days of the date on the assessment, original action or finding. If you do not request a hearing within 30 days, the assessment, action or finding is final.

The Department will accept a written appeal request by letter, e-mail – ([mdtappeal@mt.gov](mailto:mdtappeal@mt.gov)), or fax (406) 444-6032. Requests must be addressed to:

**Administrator  
Administration Division  
Montana Department of Transportation  
P.O. Box 201001  
Helena, MT 59620-1001  
(406) 444-6027**

All appeals will go through the Dispute Resolution Process. You will be sent a notice of the time and place of your review or hearing. The review or hearing may be rescheduled for good reason. Informal Reviews may be conducted over the telephone or in person. You may appear in person or send an attorney or representative to the review. You may bring witnesses, documents, or other material to support your appeal. You will be sent the findings and ruling on your appeal. If you disagree with the ruling, you may appeal the decision, in writing, within 30 calendar days of the written decision.

If the dispute involves an audit and you continue to disagree with the ruling you may request any or every jurisdiction to audit your records. Each jurisdiction may choose to accept or deny your request. Jurisdictions that agree to audit your records will audit only the information involving your operation with them. You will be responsible for any costs related to these audits.

## **IFTA Forms**

### **IFTA Application**

Used to apply for a new IFTA license. See page 19 for example of form.

### **IFTA Fuel Purchase Summary**

Used to list all fuel purchases to apply for a credit refund. See page 21 for example of form.

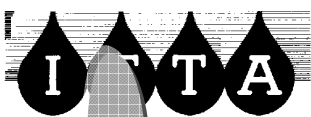
### **IFTA Tax Return**

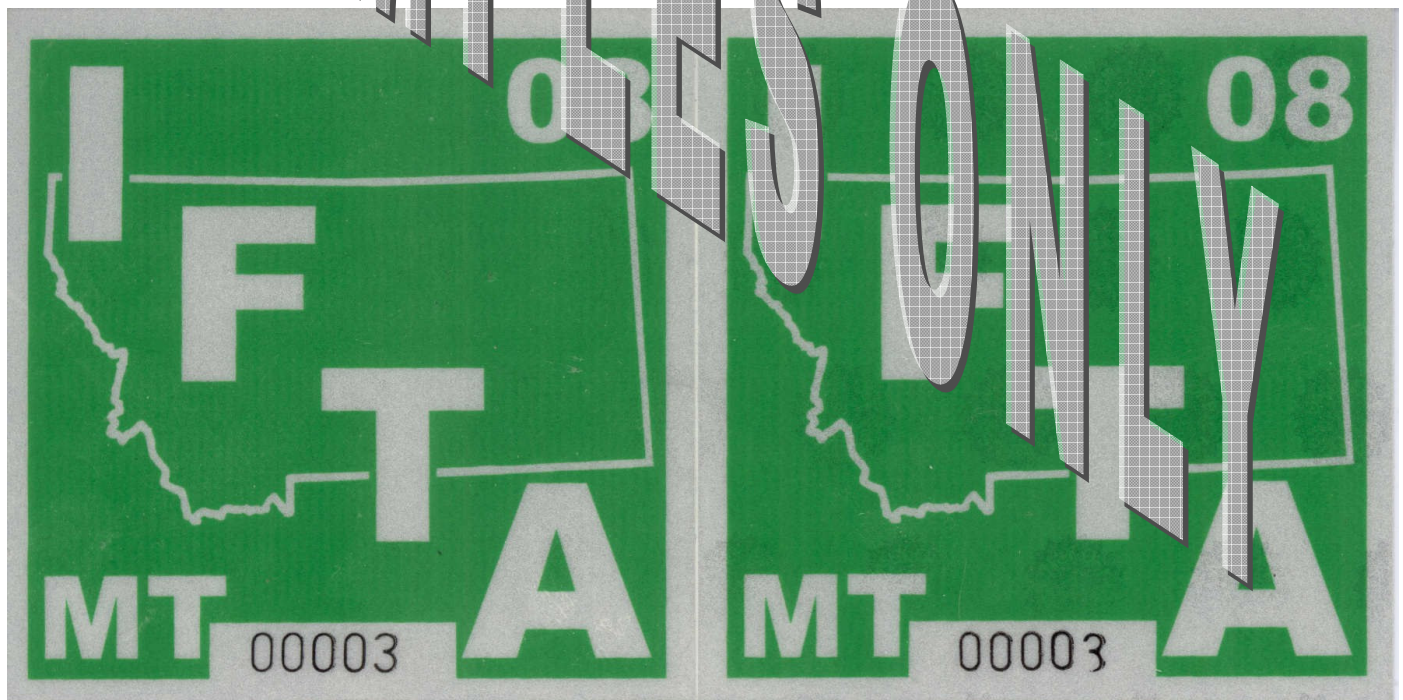
Used to report miles driven and fuel used to compute tax owed to each jurisdiction traveled in. See page 23 for example of form.

### **IFTA Refrigerator Fuel Refund**

Used for Montana fuel purchases only to request a refund of taxes paid on fuel used in a reefer unit. See page 25 for example of form.

## Sample IFTA License

	<b>INTERNATIONAL FUEL TAX AGREEMENT (IFTA) LICENSE</b>	<b>MONTANA</b> DEPARTMENT OF TRANSPORTATION MOTOR CARRIER SERVICES DIVISION P.O. BOX 5895 HELENA, MT 59604-5895
<b>IFTA LICENSE NUMBER:</b> MT810000000		
<b>MONTANA LICENSE NUMBER:</b> 000000-IF		
<b>EFFECTIVE DATE:</b> 01/01/01	<b>MONTANA MOTOR CARRIERS SAMPLE IFTA</b> PO BOX 4639 HELENA MT 59604	
<b>EXPIRATION DATE:</b> 12/31/11		
<b>NOT TRANSFERABLE</b>	THIS LICENSE IS ISSUED UNDER THE TERMS OF THE INTERNATIONAL FUEL TAX AGREEMENT AND IS VALID FOR VEHICLES OPERATED BY THE LICENSEE IN ALL IFTA MEMBER JURISDICTIONS.	



This is a sample of the Green 2008 decal and permit. The year showing on the permit and decals will reflect the current year. The color of decals will change each year:

2008 will be Green

2009 will be Red

2010 will be Blue and the pattern repeats beginning with 2011

2011 will be Green

2012 will be Red

2013 will be Blue

2014 will be Green

2015 will be Red

2016 will be Blue

# New Carrier Application



Montana Department of Transportation  
Motor Carrier Services Division  
P.O. Box 4639  
Helena MT 59604-4639  
(406) 444-6130

**Do Not Write in this Space**

**MT License #:**

**IFTA License #:**

## International Fuel Tax Agreement (IFTA) New Carrier Application

1. Registrant Name:			Trade Name (DBA):		
2. Mailing Address - Line 1			5. Physical Address - Line 1 (If Different from Mailing Address)		
3. Mailing Address - Line 2			6. Physical Address - Line 2		
4. City	State	Zip Code	7. City	State	Zip Code
8. Business Federal Employer ID #		9. USDOT # (Required)		10. Business Phone #	
11. 'X' Type of Organization <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> LLP <input type="checkbox"/> Other		12. Social Security # Social Security #		13. Identify Owners, Partners, or Corporate Officers Name and Address	
		14. Do you maintain bulk storage in Montana?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
15. List Other States Where Bulk Fuel is Maintained:					
16. The Jurisdictions in which you operate: ('X' all that apply)					
<input type="checkbox"/> AB - Alberta <input type="checkbox"/> AL - Alabama <input type="checkbox"/> AZ - Arizona <input type="checkbox"/> BC - British Columbia <input type="checkbox"/> AR - Arkansas <input type="checkbox"/> CA - California <input type="checkbox"/> CO - Colorado <input type="checkbox"/> CT - Connecticut <input type="checkbox"/> DE - Delaware <input type="checkbox"/> FL - Florida <input type="checkbox"/> GA - Georgia <input type="checkbox"/> ID - Idaho <input type="checkbox"/> IL - Illinois <input type="checkbox"/> IN - Indiana <input type="checkbox"/> IA - Iowa	<input type="checkbox"/> KS - Kansas <input type="checkbox"/> KY - Kentucky <input type="checkbox"/> LA - Louisiana <input type="checkbox"/> ME - Maine <input type="checkbox"/> MD - Maryland <input type="checkbox"/> MA - Massachusetts <input type="checkbox"/> MB - Manitoba <input type="checkbox"/> MI - Michigan <input type="checkbox"/> MN - Minnesota <input type="checkbox"/> MS - Mississippi <input type="checkbox"/> MO - Missouri <input type="checkbox"/> MT - Montana <input type="checkbox"/> NB - New Brunswick <input type="checkbox"/> NE - Nebraska <input type="checkbox"/> NL - Newfoundland	<input type="checkbox"/> NV - Nevada <input type="checkbox"/> NH - New Hampshire <input type="checkbox"/> NJ - New Jersey <input type="checkbox"/> NM - New Mexico <input type="checkbox"/> NY - New York <input type="checkbox"/> NC - North Carolina <input type="checkbox"/> ND - North Dakota <input type="checkbox"/> NS - Nova Scotia <input type="checkbox"/> QC - Quebec <input type="checkbox"/> OH - Ohio <input type="checkbox"/> OK - Oklahoma <input type="checkbox"/> ON - Ontario <input type="checkbox"/> OR - Oregon <input type="checkbox"/> PA - Pennsylvania <input type="checkbox"/> PE - Prince Edward Isl.	<input type="checkbox"/> RI - Rhode Island <input type="checkbox"/> SC - South Carolina <input type="checkbox"/> SK - Saskatchewan <input type="checkbox"/> SD - South Dakota <input type="checkbox"/> TN - Tennessee <input type="checkbox"/> TX - Texas <input type="checkbox"/> UT - Utah <input type="checkbox"/> VA - Virginia <input type="checkbox"/> VT - Vermont <input type="checkbox"/> WA - Washington <input type="checkbox"/> WV - West Virginia <input type="checkbox"/> WI - Wisconsin <input type="checkbox"/> WY - Wyoming	<input type="checkbox"/> ALL - All Jurisdictions	
17. Fuel Decals for IFTA Units - Decal Fees must be sent with this application. Number of vehicles requiring fuel decals _____ x \$2.00 = _____					

I certify with my signature that to the best of my knowledge the information and statements on this application are true and correct. I agree to comply with reporting, payment, record keeping and license display requirements as specified in the International Fuel Tax agreement and Montana State Statutes. I further agree that Montana may withhold any refunds due me if I become delinquent in payment of fuel taxes, whether due Montana or any IFTA member state. I also understand that failure to comply with these provisions shall be grounds for revocation of my fuel tax license(s).

Authorized Signature

Date

Title

See Reverse for Instructions

Reverse Must be Completed

<p>18. Select one of the following that reflects your principal usage of motor fuel in Montana:</p> <table border="0"> <tr> <td><input type="checkbox"/> Trucking</td> <td><input type="checkbox"/> Drilling</td> </tr> <tr> <td><input type="checkbox"/> Farming</td> <td><input type="checkbox"/> Seismograph</td> </tr> <tr> <td><input type="checkbox"/> Logging</td> <td><input type="checkbox"/> Construction – Public Road</td> </tr> <tr> <td><input type="checkbox"/> Busing</td> <td><input type="checkbox"/> Construction – Other</td> </tr> <tr> <td><input type="checkbox"/> Mining</td> <td><input type="checkbox"/> Other _____</td> </tr> </table>	<input type="checkbox"/> Trucking	<input type="checkbox"/> Drilling	<input type="checkbox"/> Farming	<input type="checkbox"/> Seismograph	<input type="checkbox"/> Logging	<input type="checkbox"/> Construction – Public Road	<input type="checkbox"/> Busing	<input type="checkbox"/> Construction – Other	<input type="checkbox"/> Mining	<input type="checkbox"/> Other _____	<p>19. List the <b>number</b> of each type of equipment in which you use motor fuel in Montana:</p> <table border="0"> <tr> <td>_____</td> <td>Semi Tractors</td> </tr> <tr> <td>_____</td> <td>Trucks – 1 Ton or More</td> </tr> <tr> <td>_____</td> <td>Pickup Trucks, Cars</td> </tr> <tr> <td>_____</td> <td>Buses</td> </tr> <tr> <td>_____</td> <td>Other: _____</td> </tr> </table>	_____	Semi Tractors	_____	Trucks – 1 Ton or More	_____	Pickup Trucks, Cars	_____	Buses	_____	Other: _____
<input type="checkbox"/> Trucking	<input type="checkbox"/> Drilling																				
<input type="checkbox"/> Farming	<input type="checkbox"/> Seismograph																				
<input type="checkbox"/> Logging	<input type="checkbox"/> Construction – Public Road																				
<input type="checkbox"/> Busing	<input type="checkbox"/> Construction – Other																				
<input type="checkbox"/> Mining	<input type="checkbox"/> Other _____																				
_____	Semi Tractors																				
_____	Trucks – 1 Ton or More																				
_____	Pickup Trucks, Cars																				
_____	Buses																				
_____	Other: _____																				

## INSTRUCTIONS FOR COMPLETING IFTA APPLICATION

1. **Registrant name:** Name of owner for business as listed on your IRP application.  
**and/or Trade name:** Name in which you are doing business, if different than your registrant name. This should be the same as the DBA name on your IRP application.
- 2-4. **Mailing Address:** This must be your complete mailing address. All forms, licenses and correspondence will be sent to this address.
- 5-7. **Location Address:** Fill in this address only if your physical address is different than your mailing address.
8. **Business Federal ID Number:** Enter your federal identification number. If the business is a sole proprietorship with no employees and is not required to have a federal ID number, the owner's Social Security Number must be entered.  
**NOTE: When changing FEIN numbers and ownership a new license is required. This is the carrier's responsibility to notify the department.**
9. **US DOT Number:** Enter your US DOT number. If you don't have a US DOT number please contact (202) 366-9805 or visit [www.usdotnumberregistration.com](http://www.usdotnumberregistration.com)
10. **Business Phone Number:** Telephone number of the person that can be reached concerning information about your license and reports.
11. **"X" Type of Organization:** Indicate which type of ownership best describes your business.
- 12-13. **Identify Owner, Partners or Corporate Officers:** Identify owner if individual ownership, Partners if a partnership, or officers if a corporation. Include social security number(s), name, address, and telephone number of each person listed.
14. **Do You Maintain Bulk Storage in Montana:** Indicate whether or not you have tax-free bulk fuel storage available to you in Montana.
15. **Other States Where Bulk Fuel is Maintained:** List all states where you have tax-free bulk fuel storage.
16. **The Jurisdictions in Which You Operate:** Mark an "X" next to each jurisdiction in which you intend to operate your vehicle(s). Mark the ALL block if you will be operating in all the jurisdictions listed.
17. **Number of Vehicles Requiring IFTA Decals:** Indicate number of IFTA qualified vehicles requiring decals. You will be sent 2 decals per vehicle. Payment of \$2.00 per set of decals must accompany your application.
18. **Select One of the Following That Best Reflects Your Principal Usage of Diesel Fuel in Montana:** Check the box that best describes your principal use of diesel fuel.
19. **List the Number of Each Type of Equipment in Which You Use Diesel Fuel in Montana:** Indicate the number of each type of diesel-powered vehicle that you have on the list.

**AUTHORIZED SIGNATURE AND DATE MUST BE COMPLETED IN ORDER TO PROCESS THE APPLICATION.**

By cooperative agreement, the Montana Department of Transportation exchanges information with other tax collecting agencies.  
Alternative accessible formats of this document will be provided upon request.



## Fuel Purchase Supplement Sample



## MONTANA DEPARTMENT OF TRANSPORTATION

## MF 92 Supplement

## International Fuel Tax Agreement (IFTA)

### Fuel Purchase Summary

License#:
Quarter Ending:

**All fuel purchases must be listed on MF-92 CR if you are applying for a credit refund.**

[illegible]



**Montana Department of Transportation**  
**Accounting Services Bureau**  
P.O. Box 5895  
Helena, MT 59604-5895  
Phone: (406) 444-7664 FAX: (406) 444-5411 TTY: (406) 444-7669  
[www.mdt.mt.gov](http://www.mdt.mt.gov)

<b>Report Period:</b>	«Period»
<b>Due Date:</b>	«DUE»
<b>MT License #:</b>	«MT»
<b>IFTA License #:</b>	«IFTA»
<b>FEIN or SSN:</b>	«FEIN»
<b>Phone #:</b>	«PHONE»

Trade Name (DBA):	«DBA»
Address Line 1:	«ADDRESS1»
Address Line 2:	«ADDRESS2»
City, State, Zip:	«LOCATION»

Fuel Type	Total Miles Traveled All Jurisdictions I		Total Gallons Used All Jurisdictions II		Average Fleet MPG (2 Decimal Places) III
1. Diesel (D):		/		=	
2. Gasohol (GH):		/		=	
Propane (P):		/		=	
Natural Gas (NG):		/		=	
3. Gasoline (G):		/		=	
4. If you did not operate this quarter write "none" in column (d).					

\*Round columns d through g to the nearest whole number.

[illegible]

**Important  
See Reverse  
Side for  
Instructions**

8. Total Remittance or Credit:

Make remittance to the Department of Transportation

I declare, under penalties of perjury, that this return (including schedules) has been examined by me and to the best of my knowledge and belief is true and complete. Report must be signed in original to be considered properly filed.

---

Phone

## General Instructions

### File the Return and Tax Payment in U.S. Funds.

Each IFTA licensee shall file an IFTA tax return with this office on or before the last day of April, July, October and January following the calendar quarters ending March, June, September and December. The postal service postmark on the mailing envelope will be accepted as the day of filing or receipt of the tax return.

Each return or a copy of a return must have an original signature.

**Line 1, 2 and 3:** These three lines are for different fuel types. Enter fuel type data on the appropriate line: Line 1 Diesel; Line 2 Propane, Gasohol and Natural Gas; Line 3 Gasoline. Complete Lines 2 and 3 only if you had operation using these fuels in another IFTA state which taxes that type of fuel. This information is indicated on the enclosed tax rate chart.

- Column I:** Enter the total miles traveled by all vehicles which are over 26,000 lbs. gross vehicle weight and are licensed under IFTA.
- Column II:** Enter total gallons of fuel placed in IFTA vehicles.
- Column III:** Divide column I by Column II (round to 2 decimal places 0.00).

**Line 4:** Important -- If you did not travel during this quarter write None in column d.

**Line 5:** Fuel Tax Computation. Use a separate line for each fuel type for each IFTA member jurisdiction. Important: use the correct tax rate and average miles per gallon for the fuel type being reported. Surcharges are to be computed on the taxable gallons (column f). Use the line directly under the fuel tax computation for each jurisdiction to calculate a surcharge.

- Column a:** Enter jurisdiction abbreviation. MT is entered on the first line. See tax rate table for other jurisdiction abbreviations.
- Column b:** Enter type of fuel (D = Diesel, G = Gasoline, P = Propane, GH = Gasohol, and NG = Natural Gas).
- Column c:** Enter the tax rate for the fuel type. See enclosed tax rate table.
- Column d:** Enter the total miles traveled in the jurisdiction.
- Column e:** Enter the taxable miles traveled for each jurisdiction.  
 \* NOTE: This entry will be the same as Column d unless there was off highway mileage (private or Forest Service Property) or fuel tax trip permits were purchased in the state. If fuel tax trip permits were purchased, mileage during the valid period of the permit can be deducted from the mileage for this column. See your manual for further information on off highway mileage.
- Column f:** Divide Column e by the average miles per gallon from Column III, line 1, 2 or 3 of the return.
- Column g:** Enter gallons purchased during this reporting period on which fuel taxes have been paid. Exclude gallons purchased while operating under fuel tax trip permits. Purchases must be supported by invoices from the vendor. Retain these for your records.
- Column h:** Subtract Column g from Column f and enter tax due. If Column g is larger than f, enter figure in brackets, e.g. (2,180).
- Column i:** Multiply Column h by the fuel tax rate in Column c. If amount is for credit due, enter figure in brackets, e.g. (56.80).
- Column j:** If column i is greater than zero and the return is being filed late, enter the interest due calculated by multiplying Column i by 1% per month or fraction thereof.
- Column k:** Add Column i to Column j.

**Other Jurisdictions** are Alaska, Mexico, Northwest Territories, Yukon Territories and Washington DC.

**Line 6:** If a return is late, enter ten percent (10%) of the total of Column i or \$50.00, whichever is greater. Penalty is due for all late returns, even if the return shows a credit or no miles traveled.

**Line 7:** Enter account balance from previous reporting period. If your previous return has a credit balance and you requested a refund, do not claim it here.

**Line 8:** Add 6 and 7 to the total line in Column k.

**Credit Refund** - A listing of all states tax paid fuel purchased must be submitted on the MF92CR along with a written request before a refund or credit can be allowed.

**Cancel IFTA License Box** - Place an "X" in this box to request cancellation of your IFTA License. Attach your license to the return with written statement giving last date of operations and attesting that all Montana IFTA decals were removed from power units.

**Sign and Date the Report** - Return must be signed in original to be considered properly filed. Submit original return and make a copy for your records.

**For Assistance** - Contact 406-444-7664, TTY: 406-444-7696

**Records** - Licensee shall maintain records to substantiate information reported on the quarterly tax return for a period of four years from the date of filing.

By cooperative agreement, the Montana Department of Transportation exchanges information with other collecting agencies.  
Alternative accessible formats of this document will be provided on request

### IF you have bulk storage, this summary must be filled out for all jurisdictions

	Tax Paid		Tax Paid
1) Beginning Inventory:		5) Total fuel dispensed into IFTA Vehicles:	
2) Received into Storage:		6) Total fuel dispensed into Other Vehicles:	
3) Ending Inventory:		7) Total fuel dispensed into Equipment:	
4) Total Fuel Dispersed (1 + 2 less 3):			

Montana Department of Transportation  
**MDT**  
*serving you with pride*

PO BOX 5895  
HELENA MT 59604-8019

Phone: (406) 444-7664 Fax: (406) 444-5411 TTY: (406) 444-7696  
[www.mdi.mt.gov](http://www.mdi.mt.gov)

Processor:	Date:
Enterer:	Date:
Pre-Approver:	Date:
Approver:	Date:
Postmarked Date:	

## Refrigerator Fuel Refund

Name:			Occupation:
Address 1:			FEIN #:
Address 2:			IFTA License #:
City:	State:	Zip Code:	Phone Number:

**Tax Rates:** Diesel = 0.2775

## Instructions on Back

[illegible]

I declare, under penalties of perjury, that this return (including any schedules) has been examined by me and to the best of my knowledge and belief is true and complete. Report must be original signature to be considered properly filed.

Signature	Title	Date
-----------	-------	------

# INSTRUCTIONS

1. Request on "Montana" purchases only.
2. All invoices must be marked by dealer as reefer fuel.
3. Original invoice must be submitted with this form.
4. IFTA license # refers to users from other IFTA states.
5. Montana license refers to users from MONTANA only.
6. Refund may be filed at any time during the year and as often as you like, provided the invoices are within thirty-six (36) months of date of purchase, based on the postmarked date the refund is submitted.

By cooperative agreement, the Montana Department of Transportation exchanges fuel tax information with other tax collecting agencies.  
Alternative accessible formats of this document will be provided on request.

MF-93      Revision 12/2006

## Additional IFTA Decals – Order Form

USE THIS FORM ONLY TO ORDER ADDITIONAL  
DECALS AFTER DOING YOUR RENEWAL

### Additional IFTA Decals - Order Form

Registrant Name: \_\_\_\_\_

Trade Name: \_\_\_\_\_

Federal ID # \_\_\_\_\_

Montana Fuel (IFTA) License Number \_\_\_\_\_

Numbers of IFTA Qualified Vehicles \_\_\_\_\_ X \$2.00 = \$ \_\_\_\_\_

Vehicle(s) for which the additional decals are required:

ACCOUNT #	FLEET #	UNIT #	VIN #	YEAR	MAKE
-----------	---------	--------	-------	------	------

_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

(Please copy this sheet for additional vehicles.)

**Please make remittance payable to the State of Montana**

***DECALS MUST BE PAID FOR BEFORE THEY WILL BE SENT TO YOU.***

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

Montana Department of Transportation  
Motor Carrier Services Division  
P.O. Box 4639  
Helena, MT 59604-4639  
(406) 444-6130

## Renewal Application



### Montana Department of Transportation Motor Carrier Services Division

PO BOX 4639  
HELENA MT 59604-4639  
(406) 444-6130

**Do Not Write in this Space**  
**2008 RENEWAL**

### International Fuel Tax Agreement (IFTA) Renewal Application

Please correct or complete any incorrect or incomplete information.  
Current Name and Mailing Address

**Do Not Write in This Space**

MT License #:

IFTA License #:

1. Trade Name (DBA)

2. Address Line 1

3. Address Line 2

4. City, State, ZIP

Physical Address (if different from mailing address)

5. Address Line 1

6. Address Line 2

7. City, State, ZIP

USDOT# (Required)	Business Phone Number	Business Federal Employer ID No.	
<b>'X' Type of Organization</b>			
<input type="checkbox"/> Individual			
<input type="checkbox"/> Partnership			
<input type="checkbox"/> Corporation			
<input type="checkbox"/> LLC			
<input type="checkbox"/> S-Corp			
<input type="checkbox"/> Other			
<b>Identify Owners, Partners, or Corporate Officers</b>			
Social Security #		Name and Address	
Do you maintain bulk storage in Montana? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If Yes, list the states where Bulk Fuel is Maintained:			
The states where Bulk Fuel is Maintained:			
AB - Alaska			
AK - Alaska			
AZ - Arizona			
CA - California			
CO - Colorado			
CT - Connecticut			
DE - Delaware			
FL - Florida			
GA - Georgia			
ID - Idaho			
IL - Illinois			
IN - Indiana			
IA - Iowa			
ME - Maine			
MI - Michigan			
MN - Minnesota			
MS - Mississippi			
MO - Missouri			
MT - Montana			
NB - New Brunswick			
NE - Nebraska			
NL - Newfoundland			
NV - Nevada			
NY - New York			
NJ - New Jersey			
PA - Pennsylvania			
PR - Puerto Rico			
RI - Rhode Island			
SC - South Carolina			
SD - South Dakota			
TN - Tennessee			
TX - Texas			
UT - Utah			
VA - Virginia			
VT - Vermont			
WA - Washington			
WV - West Virginia			
WI - Wisconsin			
WY - Wyoming			
ALL - All Jurisdictions			

Fuel Decals for IFTA Units - Decal Fees must be sent with this renewal. Number of vehicles requiring fuel decals \_\_\_\_\_ x \$2.00 = \$ \_\_\_\_\_

I certify with my signature that to the best of my knowledge the information and statements on this application are true and correct. I agree to comply with reporting, payment, record keeping and license display requirements as specified in the International Fuel Tax Agreement and Montana State Statutes. I further agree that Montana may withhold any refunds due to me if I become delinquent in payment of fuel taxes, whether due Montana or any IFTA member state. I also understand that failure to comply with these provisions shall be grounds for revocation of my fuel tax license(s).

Authorized Signature

Date

**See Reverse for Instructions**

Title

**Reverse must be Completed**

Y:IFTA:MF91R Revised Dec-07

Chapter 70, Title 15, MCA



<p>Select one of the following that reflects your principal usage of motor fuel in Montana:</p> <table> <tr> <td><input type="checkbox"/> Trucking</td> <td><input type="checkbox"/> Drilling</td> </tr> <tr> <td><input type="checkbox"/> Farming</td> <td><input type="checkbox"/> Seismograph</td> </tr> <tr> <td><input type="checkbox"/> Logging</td> <td><input type="checkbox"/> Construction – Public Road</td> </tr> <tr> <td><input type="checkbox"/> Busing</td> <td><input type="checkbox"/> Construction – Other</td> </tr> <tr> <td><input type="checkbox"/> Mining</td> <td><input type="checkbox"/> Other _____</td> </tr> </table>	<input type="checkbox"/> Trucking	<input type="checkbox"/> Drilling	<input type="checkbox"/> Farming	<input type="checkbox"/> Seismograph	<input type="checkbox"/> Logging	<input type="checkbox"/> Construction – Public Road	<input type="checkbox"/> Busing	<input type="checkbox"/> Construction – Other	<input type="checkbox"/> Mining	<input type="checkbox"/> Other _____	<p>List the number of each type of equipment in which you use motor fuel in Montana:</p> <table> <tr> <td>_____</td> <td>Semi Tractors</td> </tr> <tr> <td>_____</td> <td>Trucks – 1 Ton or More</td> </tr> <tr> <td>_____</td> <td>Pickup Trucks, Cars</td> </tr> <tr> <td>_____</td> <td>Buses</td> </tr> <tr> <td>_____</td> <td>Other: _____</td> </tr> </table>	_____	Semi Tractors	_____	Trucks – 1 Ton or More	_____	Pickup Trucks, Cars	_____	Buses	_____	Other: _____
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_____	Other: _____																				

## Instructions

Return Date:	As soon as possible. Please allow a minimum of 2 weeks for processing. Your license to operate will be cancelled if not renewed prior to March 1. This is the ONLY notice you will receive.
	<b>Following the March 1 deadline, all existing accounts that have not renewed will be cancelled. There is a \$100.00 reinstatement fee to reactivate your account after March 01, 2008. No renewal applications will be accepted after March 1. ARM 18.10.125</b>
Effective Date:	Upon receipt, you will receive one license which must be photocopied by you and a copy placed into each of your vehicles by March 1.
Compliance:	Applicant agrees to keep a complete record of all special fuel used and mileage information, as required by the Department of Transportation, and the records may be examined at any time during the business hours by a representative of the Department.

**NOTE: When changing FEIN's and ownership a new license is required. This is the carrier's responsibility to notify the department.**

By cooperative agreement, the Montana Department of Transportation exchanges information with other tax collecting agencies.  
Alternative accessible formats of this document will be provided upon request.

## **IFTA Definitions**

### **Applicant:**

A person in whose name the application for licensing is filed. The application is filed with a base jurisdiction for the purpose of motor fuel tax reporting under the provisions of the IFTA agreement.

### **Audit:**

A physical examination of the records and source documents supporting the licensee's reports.

### **Base Jurisdiction:**

The member jurisdiction where qualified motor vehicles are based for vehicle registration purposes, where the operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available, and where some mileage is accrued by qualified motor vehicles within the fleet.

The commissioners of two or more affected jurisdictions may allow a person to consolidate several fleets that would otherwise be based in two or more jurisdictions.

### **Bulk Storage:**

A container or tank holding any fuels for storage, other than the supply tank of a motor vehicle or any internal combustible engine.

### **Cancellation:**

The annulment of a license and its provisions by either the licensing jurisdiction or the licensee.

### **Commissioner:**

The official designated by the jurisdiction to be responsible for the administration of this agreement.

### **Dispersal Records:**

Detailed documentation showing how bulk fuel was used. This should include the number of gallons, the date dispensed from the bulk fuel tank into the supply tank of a vehicle and the vehicle unit number.

### **Dispute Resolution:**

Is a conflict resolution process, which includes an informal review and formal hearings, which find solutions and resolve differences of fuel tax, penalty and assessments.

### **Exempt Miles:**

Montana exempts fuel from tax when your vehicle (s):

- 1) Operate under a temporary fuel trip permit, or
- 2) Operate on private/ or forest service roads.

**Fleet:**

One or more vehicles that are licensed under IFTA. Not including agricultural vehicles.

**Forest Service Development Roads:**

Roads used by Logging or Mining Contractors. It is built and maintained by the contractor. When the contractor is finished using the road, the road is destroyed.

**Gross Vehicle Weight:**

The maximum weight of the loaded vehicle or combination of vehicles during the registration period.

**In-Jurisdiction Distance:**

The total number of miles/kilometers operated by a licensee's qualified motor vehicles within a jurisdiction. In-jurisdiction distance does not include miles/kilometers operated on a fuel tax trip permit or miles exempted from fuel taxation by a jurisdiction.

**Interstate travel:**

Travel between states and any place outside of that state, including the District of Columbia.

**Intrastate travel:**

Travel within a state's boundaries. Not traveling from one state to another state or jurisdiction.

**Jurisdiction:**

A State of the United States, the District of Columbia, or a Province or Territory of Canada.

**Licensee:**

A person who holds an un-cancelled IFTA license issued by the base jurisdiction.

**Motor Fuels:**

All fuels used for the generation of power for propulsion of qualified motor vehicles.

**Non-Taxable miles:**

Travel on private property and private Forest Service development roads.

**Operational control:**

The actual business is normally located and operated from the base state jurisdiction.

**Person:**

An individual, corporation, partnership, association, trust or other entity.

**Physical Address:**

Where the business office is located.

**Qualified IFTA Motor Vehicle:**

A motor vehicle used, designed or maintained for the transportation of persons or property and:

1. Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
2. Having three or more axles regardless of weight; or
3. Is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight.

A qualified IFTA motor vehicle does not include recreational vehicles.

**Recreational Vehicle:**

Vehicles such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

**Registration:**

The qualification of motor vehicles normally associated with a prepayment of licensing fees for the privilege of using the highway and the issuance of a license plate and a registration card or temporary registration containing owner and vehicle data.

**Reporting Period:**

A period of time consistent with the calendar quarterly periods of January 1 - March 31, April 1 - June 30, July 1 - September 30 and October 1 - December 31.

**Revocation:**

The withdrawal of license and privileges by the licensing jurisdiction.

**Suspension:**

The temporary removal of privileges granted to the licensee by the licensing jurisdiction.

**Taxable Miles:**

Travel on public roads and highways.

**Total Distance:**

All miles/kilometers traveled during the reporting period by every qualified vehicle in the licensee's fleet, regardless of whether the miles/kilometers are considered taxable or nontaxable by a jurisdiction.

## **IFTA Communication List**

### **ALABAMA**

Alabama Department of Revenue  
Motor Vehicle Division IFTA Section  
P.O. Box 327620  
Montgomery, AL 36132-7620  
Tel: (334) 242-9078

### **COLORADO**

Colorado Department of Revenue  
Taxpayer Services Division  
1375 Sherman Street  
Denver, CO 80261-0016  
Tel: (303) 205-8205

### **ALBERTA**

Sir Frederick W. Haultain Building  
9811 – 109 Street  
Edmonton, AB, Canada T5K 2L5  
Tel: (780) 644-4119

### **CONNECTICUT**

Connecticut Department of Revenue Services  
25 Sigourney Street  
Hartford, CT 06106  
Tel: (860) 541-3222

### **ARIZONA**

Department of Transportation  
Motor Vehicle Division  
Motor Carrier Services  
1801 W. Jefferson, Mail Drop 527M  
Phoenix, AZ 85007  
Tel: (602) 712-7665

### **DELAWARE**

Motor Fuel Tax Administration  
Motor Carrier Services Section  
P.O. Drawer E  
Dover, DE 19903  
Tel: (302) 744-2702

### **ARKANSAS**

Office of Motor Vehicles  
IFTA Section  
P.O. Box 1752  
Little Rock, AR 72203-1752  
Tel: (501) 682-4806

### **FLORIDA**

Department of Highway Safety & Motor Vehicles  
2900 Apalachee Parkway, Rm. A-110  
Tallahassee, FL 32399  
Tel: (850) 617-3002

### **BRITISH COLUMBIA**

Consumer Taxation Branch  
P.O. Box 9442 Stn. Prov. Govt.  
Victoria, BC, Canada V8W 9V4  
Tel: (250) 387-0635

### **GEORGIA**

Georgia Department of Revenue  
Taxpayer Services Division  
1800 Century Center Blvd., NE  
Atlanta, GA 30345-3205  
Tel: (404) 417-6707

### **CALIFORNIA**

California State Board of Equalization  
P.O. Box 942879 MIC: 65  
Sacramento, CA 94279-0065  
Tel: (916) 327-2264

### **IDAHO**

Idaho Tax Commission  
P.O. Box 36  
Boise, ID 83722-0036  
Tel: (208) 334-7834

**ILLINOIS**

Motor Fuel Use Tax Section  
Illinois Department of Revenue  
Motor Fuel Tax Division  
P.O. Box 19477  
Springfield, IL 62794-9477  
Tel: (217) 785-7025

**INDIANA**

Motor Carrier Services Division -IFTA Section  
5252 Decatur Boulevard, Suite R  
Indianapolis, IN 46241  
Tel: (317) 615-7274

**IOWA**

Iowa Department of Transportation  
Office of Motor Carrier Services  
P.O. Box 10382  
Des Moines, IA 50306-0382  
Tel: (515) 237-3270

**KANSAS**

Kansas Department of Revenue  
Customer Relations – Motor Fuel  
915 SW Harrison St  
Topeka, KS 66625-8100  
Tel: (785) 291-3658

**KENTUCKY**

Department of Motor Vehicles  
Motor Carrier Services  
P.O. Box 2007  
Frankfort, KY 40602  
Tel: (502) 564-4540

**LOUISIANA**

Louisiana Department of Revenue  
P.O. Box 66362  
Baton Rouge, LA 70896-6362  
Tel: (225) 219-7656

**MAINE**

Commercial Vehicle Center  
Bureau of Motor Vehicles  
#29 State House Station  
Augusta, ME 04333  
Tel: (207) 624-9000 Ext 52137

**MANITOBA**

Manitoba Finance-Taxation Division  
101-401 York Avenue  
Winnipeg, MB, Canada R3C 0P8  
Tel: (204) 945-3194

**MARYLAND**

Comptroller of Maryland  
Motor Fuel Tax Bureau  
P.O. Box 1751  
Annapolis, MD 21404  
Tel: (410) 260-7138

**MASSACHUSETTS**

Massachusetts Department of Revenue  
P.O. Box 7027  
Boston, MA 02204  
Tel: (617) 887-5080

**MICHIGAN**

Michigan Dept. of Treasury  
Customer Contact Division, Special Taxes  
P.O. Box 30474  
Lansing, MI 48922  
Tel: (517) 636-4618

**MINNESOTA**

Minnesota Department of Public Safety  
Driver & Vehicle Services IRP/IFTA Office  
445 Minnesota St Ste 188  
St Paul, MN 55101-5188  
Tel: (651) 205-4413

**MISSISSIPPI**

Mississippi State Tax Commission  
P.O. Box 1033  
Jackson, MS 39215-1033  
Tel: (601) 923-7150

**MISSOURI**

Missouri Highway Reciprocity Commission  
P.O. Box 893  
Jefferson City, MO 65102-0893  
Tel: (573) 751-7106

**MONTANA**

Motor Carrier Services Division  
Department of Transportation  
P.O. Box 4639  
Helena, MT 59604-4639  
Tel: (406) 444-6130

**NEBRASKA**

Nebraska Department of Motor Vehicles  
Motor Carrier Services Division  
P.O. Box 94729  
Lincoln, NE 68509-4729  
Tel: (402) 471-4435

**NEVADA**

Nevada Department of Motor Vehicles  
Motor Carrier Bureau  
555 Wright Way  
Carson City, NV 89711-0625  
(775) 684-4711 Ext. 2

**NEW BRUNSWICK**

Department of Finance - Revenue Division  
Accounting & Central Services Branch  
670 King Street  
P.O. Box 3000  
Fredericton, NB, Canada E3B 5G5  
Tel: (506) 453-3029

**NEW HAMPSHIRE**

Road Toll Bureau - Department of Safety  
33 Hazen Drive  
Concord, NH 03305  
Tel: 603) 271-6183

**NEW JERSEY**

Motor Vehicle Commission  
225 East State Street  
P.O. Box 133  
Trenton, NJ 08666-0133  
Tel: (609) 633-9407

**NEW MEXICO**

Commercial Vehicle Bureau  
Motor Vehicle Division  
P.O. Box 5188  
Santa Fe, NM 87504-5188  
Tel: (505) 476-1552

**NEW YORK**

Dept. of Taxation & Finance  
Registration Section – Highway Use Tax Unit  
W.A. Harriman Campus  
Albany, NY 12227  
Tel: (800) 972-1233

**NEWFOUNDLAND**

Tax Administration – Dept. of Finance  
Confederation Building  
Prince Philip Parkway  
P.O. Box 8720  
St. John's, NF, Canada A1B 4K1  
Tel: (709) 729-2935

**NORTH CAROLINA**

North Carolina Department of Revenue  
Motor Fuels Tax Division  
1429 Rock Quarry Road, Suite 105  
Raleigh, NC 27610-4185  
Tel: (919) 733-3409

**NORTH DAKOTA**

Department of Transportation  
Motor Vehicle Division – IFTA Section  
608 East Boulevard Avenue  
Bismarck, ND 58505-0780  
Tel: (701) 328-2928

**NOVA SCOTIA**

Service Nova Scotia & Municipal Relations  
Registry & Information Management Services  
Division  
P.O. Box 755  
Halifax, NS, Canada B3J 2V4  
Tel: (902) 424-2850

**OHIO**

Ohio Department of Taxation  
Excise & Motor Fuel Tax Division  
P.O. Box 530  
Columbus, OH 43216-0530  
Tel: (614) 644-5847

**OKLAHOMA**

Oklahoma Corporation Commission  
Transportation Division  
P.O. Box 52948  
Oklahoma City, OK 73152-2948  
Tel: (405) 521-5681

**ONTARIO**

Fuel Tax Administration Group  
Motor Fuels & Tobacco Tax Branch  
Ministry of Finance  
Box 625 - 33 King Street West, 3<sup>rd</sup> Floor  
Oshawa, Ontario, Canada L1H 8H9  
Tel: (905) 433-5103

**OREGON**

Oregon Department of Transportation  
Motor Carrier Transportation Division  
550 Capitol Street NE  
Salem, OR 97301-2530  
Tel: (503) 373-1987

**PENNSYLVANIA**

Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
P.O. Box 280646  
Harrisburg, PA 17128-0646  
Tel: (717) 787-6261

**PRINCE EDWARD ISLAND**

Department of the Provincial Treasury  
Taxation & Property Records Division  
P.O. Box 1330  
Charlottetown, PE, Canada C1A 7N1  
Tel: (902) 368-4171

**QUEBEC**

Revenue Quebec  
Direction generale des entreprises  
3800, rue de Marly, secteur 4-2-6-A  
Quebec, Quebec, Canada G1X 4A5  
Tel: (418) 652-4382

**RHODE ISLAND**

Department of Administration  
Division of Taxation-Excise Tax Section  
One Capitol Hill  
Providence, RI 02908  
Tel: (401) 574-8878

**SASKATCHEWAN**

Saskatchewan Finance  
Revenue Division  
2350 Albert Street  
Regina, SK, Canada S4P 4A6  
Tel: (306) 787-7749

**SOUTH CAROLINA**

South Carolina Department of Motor Vehicles  
Motor Carrier Services  
P.O. Box 1498  
Blythewood, SC 29016-1498  
Tel: (803) 896-2694



**SOUTH DAKOTA**

Department of Revenue & Regulation  
Division of Motor Vehicles  
445 East Capital Avenue  
Pierre, SD 57501-3100  
Tel: (605) 773-5335

**TENNESSEE**

Tennessee Department of Revenue  
Motor Carrier Section  
301 Plus Park  
Nashville, TN 37217  
Tel: (615) 687-2296

**TEXAS**

Comptroller of Public Accounts – IFTA  
LBJ State Office Building  
111 East 17<sup>th</sup> Street  
Austin, TX 78774  
Tel: (512) 463-3849

**UTAH**

Utah State Tax Commission  
210 North 1950 West  
Salt Lake City, UT 84134  
Tel: (801) 297-7661

**VERMONT**

Department of Motor Vehicles  
120 State Street  
Montpelier, VT 05603  
Tel: (802) 828-2120

**VIRGINIA**

Department of Motor Vehicles  
Motor Carrier Services  
P.O. Box 27412  
Richmond, VA 23269  
Tel: (866) 878-2582

**WASHINGTON**

Fuel Tax Services  
2424 Bristol Court SW  
P.O. Box 9228  
Olympia, WA 98507-9228  
Tel: (360) 664-1868

**WEST VIRGINIA**

Department of Motor Vehicles  
Commercial Vehicle Section -Fuel Tax Unit  
1606 Washington St., E  
Charleston, WV 25311  
Tel: (304) 558-0700

**WISCONSIN**

Wisconsin Department of Transportation  
P.O. Box 7979  
Madison, WI 53707-7979  
Tel: (608) 267-4382

**WYOMING**

Motor Vehicle Services  
ATTN: IFTA Fuel Tax Section  
5300 Bishop Blvd  
Cheyenne, WY 82009-3340  
Tel: (307) 777-4827



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